



Punjab Government Gazette

EXTRAORDINARY

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(PAUSA 29, 1942 SAKA)

LEGISLATIVE SUPPLEMENT

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PART III

GOVERNMENT OF PUNJAB

PUNJAB STATE LEGAL SERVICES AUTHORITY

NOTIFICATION

The 13th January, 2021

No. G.S.R. 10/C.A.39/1987/S.29-A/Amd.(7)/2021.- In exercise of the powers conferred by section 29-A of the Legal Services Authorities Act, 1987 (Central Act No. 39 of 1987), and all other powers enabling it in this behalf, the Punjab State Legal Services Authority hereby makes the following regulations further to amend the Punjab Legal Services Authority (Transaction of Business and other Provisions) Regulations, 1998, namely:-

REGULATIONS

1. These Regulations may be called the Punjab Legal Services Authority (Transaction of Business and other provisions) (Amendment) Regulations, 2021.
2. In the Punjab Legal Services Authority (Transaction of Business and other Provisions), Regulation, 1998, in Regulation 13, in sub-regulation (3),-
 - (i) the following proviso shall be inserted before the existing provisos, namely:-

"Provided that the Chairman of the District Legal Services Authority may incur the expenditure upto Rupees fifty thousand per month out of District Legal Aid Fund, to carry out various functions of District Authorities or Sub-Divisional Legal Services Committees".
 - (ii) In the existing first proviso, for the words "Provided that", the words, "Provided further that" be substituted.

ARUN GUPTA,

Member Secretary,

Punjab State Legal Services Authority,
SAS Nagar (Mohali).

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION, PUNJAB

(EXCISE AND TAXATION -II BRANCH)

NOTIFICATION

The 18th January, 2021

No. S.O. 11/P.A.8/2005/S.29-A/C.A.74/1956/S.9/2021.- Whereas, the State Government is satisfied that it is necessary so to do in public interest, for greater transparency, in order to ensure compliance, notify scheme for settlement of unpaid tax in case of any transparency in the discharge of tax liabilities;

Now, therefore, in exercise of the powers conferred by section 29-A of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005) read with sub- section (2) of section 9 of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956), and all other powers enabling him in this behalf, the Governor of Punjab, is pleased to notify the following Scheme for Recovery of Outstanding Dues, namely:-

SCHEME

-
- | | |
|--|---|
| 1.Short title, extent and commencement.- | (1) This scheme may be called the Punjab One Time Settlement of Outstanding Dues,2021 . |
| | (2) It extends to the whole of the State of Punjab. |
| | (3) It shall come into force on and with effect from the 15th January, 2021. |
| | (4) For assessments completed till 31st December, 2020, under the relevant Act,no application for settlement of dues under the said Scheme shall be entertained after 30th April,2021 . |
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- | | |
|------------------|---|
| 2. Definitions.- | (1) In this Scheme, unless the context otherwise requires, - |
| | (a) "Act" means the Punjab Value Added Tax Act, 2005 or the Central Sales Tax Act, 1956; |
| | (b) "applicant" means a person who is liable to pay outstanding dues under the relevant Acts and has opted for the settlement Scheme; |
| | (c) "determined amount" means net tax payable as a result of settlement by the applicant under this Scheme; |
| | (d) "order of settlement" means an order issued under this Scheme for settlement of outstanding dues under the relevant Act; and |

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- (e) "Scheme" means the Punjab One Time Settlement Scheme for Recovery of Outstanding Dues, 2020.
- (2) The words and expressions used in this Scheme but not defined under this Scheme shall have the same meaning as assigned to them under the Punjab Value Added Tax Act, 2005 or the Central Sales Tax Act, 1956, as the case may be.

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3. Settlement of outstanding dues.-
- (1) Any person whose assessment has been made under the relevant Act shall be eligible to apply and avail the benefits under this Scheme, subject to the terms and conditions specified in the Scheme.
- (2) The applicant shall be required to make an application in Form OTS -1 alongwith the additional original statutory Forms, if any, to the Excise and Taxation Officer concerned.
- (3) The application shall be accompanied with the proof of payment of 100% of the determined tax under the relevant Act.
- (4) On receipt of application, an acknowledgement in Form OTS-2 shall be issued by the Office of the Assistant Excise and Taxation Commissioner concerned.
- (5) On examination of the application, if the concerned Excise and Taxation Officer is satisfied with the self-assessed determined tax along with proof of payment thereof and other particulars required to be mentioned in the application, an order of settlement under the relevant Act in Form OTS - 4 shall be passed by such Officer.
- (6) If there is any deficiency, the concerned Excise and Taxation Officer shall serve a deficiency notice in Form OTS-3 on the applicant with the directions to complete the deficiencies within seven days from the date of service of notice. If the applicant fails to comply with the directions given in the notice, his application shall be rejected.

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4. Terms and conditions.-
- (1) Any person whose case is pending before any of the Appellate Authorities i.e. the Deputy Excise and Taxation Commissioner (Appeals) or Tribunal or High Court or Supreme Court, shall be eligible to apply and avail benefits under this Scheme, provided that the applicant shall submit declaration that once the dues are settled under the Scheme, the applicant shall withdraw such a case within a period of seven days from the date of communication of order of settlement and shall submit the proof thereof to the notified authority-cum-Excise and Taxation Officer.
- (2) In case dealer has deposited twenty-five percent of additional demand

as pre-requisite under sub-section (5) of section 62 of the Punjab VAT Act, 2005 for the entertainment of appeal, waiver shall be twenty-five percent of additional demand or sum total of waiver as specified in the Table given below the Form OTS-1, whichever is higher. No refund shall be given in respect of twenty-five percent of additional demand already deposited by the dealer.

- (3) In case of failure of the applicant to comply with the provisions of sub-clause (1), the order of settlement shall stand cancelled.
- (4) Form OTS-1 shall be filed separately for each assessment year and accordingly, order of settlement shall be issued under the relevant Act.
- (5) An order of settlement passed under the relevant Act shall not be reopened in any proceeding by way of review or revision or any other proceeding under the relevant Act.
- (6) Any determined amount paid by the applicant under the Scheme shall not be refundable.
- (7) No appeal against the settlement order shall lie before any of the Appellate Authorities i.e. Deputy Excise and Taxation Commissioner (Appeals) or Tribunal or High Court or Supreme Court.
- (8) If any tax shown as paid in the assessment order is later found to be actually unpaid, then the same shall be recoverable along with applicable interest and penalty, if any, under the relevant provisions of the Act, notwithstanding the settlement order.

5. Power to
remove
difficulties.-

If any difficulty arises in giving effect to any provisions of this Scheme, the Commissioner, by a general or a special order, published in the Official Gazette, make such provisions not inconsistent with the provisions of this scheme, as may be necessary or expedient for the purpose of removing the said difficulty:

FORM- OTS-1

[See clause 3(2)]

APPLICATION FORM FOR AVAILING BENEFIT UNDER 'THE PUNJAB ONE TIME SETTLEMENT
SCHEME FOR RECOVERY OF OUTSTANDING DUES , 2020'

To

The Excise and Taxation Officer,

Sir,

1. I, _____ son/daughter/wife of _____ resident of _____
Proprietor/Partner/Managing Director/Karta/Chairman or any other duly authorised person of M/S
_____ TIN No. _____ hereby submit as follows:-

PART-A

Assessment year

(copy of A.O. attached)

Status of appeal, if any:-

Appellate Court	authority/	Date of filing of appeal	Last date of hearing	Remarks

Description	Tax	Interest	Penalty			Total	Remarks like litigation status etc.
			@2% p.m.	@200% of tax	Any other		
A. Original Demand (A.D.)	Additional						
B. Less waiver (pl. refer to table reg. waiver)							
C. Determined tax (A-B)							

Payment detail-

Treasury receipt number (Pl attach copy of each treasury receipt)	
Treasury receipt date	
Amount deposited	

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PART-B

Assessment year (copy of A.O. attached)

Status of appeal, if any:-

Appellate Court	authority/	Date of filing of appeal	Last date of hearing	Remarks

The detail of additional statutory forms being submitted herewith:-

S.No	Type of Form	Count of forms	Value in Rs.
1	C		
2	F		
3	H		
4	E-1/E-2		
5	I		
6	J		

The detail of the above mentioned statutory forms has been uploaded on the facility provided on the department's website: www.taxation.punjab.gov.in

The self- assessment of determined tax:-

Description	Tax	Interest	Penalty			Total	Remarks like litigation status etc.
			@2% p.m.	@200% of tax	Any other		
A. Original Additional Demand (A.D.)							
Less A.D. reduced on account of submission of addl. stat. forms along with form OTS-1							
C							
F							
H							
E/EII							
I							
J							
Any other							
B.Total							
C. Balance A.D. (A-B)							
D. Less waiver (pl. refer to table reg. waiver)							
E. Determined tax (C-D)							

Payment detail-

Treasury receipt number (Pl attach copy of each treasury receipt)	
Treasury receipt date	
Amount deposited	

Declaration (as applicable to Part A and Part B)

- 1. I hereby undertake to withdraw appeal filed by me under the relevant Act, if any, within a period of 7 days from the date of communication of order of settlement and shall submit the proof thereof to the Excise and Taxation Officer.*
- 2. I hereby undertake that I shall not file any appeal against the settlement order before any of the Appellate Authorities i.e. Deputy Excise and Taxation Commissioner (Appeals) or Tribunal or Hon'ble High Court or Hon'ble Supreme Court.*
- 3. I here by declare that the above mentioned information submitted by me is true and correct as per my account books and self-assessment of determined tax has been correctly made as per provisions of the relevant Act.*
- 4. I shall be liable to pay tax along with interest and penalty, as applicable, under the relevant Act in case any discrepancies are detected at any stage.*

(Signature)

Dated _____

Name: _____

M/S _____

TIN No. _____

TABLE REGARDING WAIVER

Amount in Rs.

Sr. No.	Slab of outstanding dues (Note: In case of CST Act, 1956, it is after reduction on account of submission of additional statutory declaration forms, if any)	Waiver on Tax	Waiver on interest amount levied	Waiver on penalty amount
1	1-10,000	90%	100%	100%
2	10,001-50,000	90%	100%	100%
3.	50,001-100,000	90%	100%	100%
4.	100,001-5,00,000	0%	100%	100%
5	5,00,001 -10,00,000	0%	0%	0%
6.	10,00,001 and above	0%	0%	0%

FORM OTS-2

[See clause 3(2)]

Acknowledgement of Application in Form OTS-1

To

Name and address of the Taxable person _____

TIN _____

Acknowledgement No _____ Dated _____

Subject:- Acknowledgment of application in Form OTS-1

Whereas, you have opted for The Punjab One Time Settlement Scheme for Recovery of Outstanding Dues, 2020.

Your application dated _____ for settlement of outstanding dues under the Scheme is hereby acknowledged.

Excise and Taxation Officer,

Ward _____

District _____

FORM OTS-3
[See clause 4(6)]
Deficiency Memo

To

Name and address of the Taxable person _____

TIN _____

Memo No _____

Dated _____

Subject: Deficiency Memo.

Reference: Acknowledgement No. _____ dated _____

Whereas, you have opted for The Punjab One Time Settlement Scheme for Recovery of Outstanding Dues, 2020.

Following discrepancies/ deficiencies have been observed:

- (i)
- (ii)
- (iii)

You are directed to appear before the under signed personally or through authorized representative on _____ at _____ am/pm and remove the aforesaid discrepancies/ deficiencies within 7 days from the date of service of notice. In case of failure to do so, your application will be rejected without any further reference to you.

Excise and Taxation Officer,

Ward _____

District _____

FORM OTS-4
[See clause 3(4)]
An Order of Settlement

To

Name and address of the Taxable person _____

TIN _____

Memo No _____

Dated _____

Subject: An Order of Settlement.

Reference: Acknowledgement No. _____ dated _____

Whereas, you have opted for The Punjab One Time Settlement Scheme for Recovery of Outstanding Dues, 2020.

On examination, your application has been found to be in order.
Accordingly, the order of settlement is, hereby, passed
as follows:

PART-A (Punjab Value Added Tax Act, 2005)

Particulars	Amount (Rs.)
A. Original Additional Demand (A.D.)	
B. Less Waiver	
C. Determined tax (A-B)	
D. Less tax paid	
E. Balance (C-D)	

Excise and Taxation
Officer, Ward _____

District _____

PART-B (Central Sales Tax Act, 1956)

Particulars	Amount (Rs.)
A. Original Additional Demand (A.D.)	
B. Less A.D. reduced on account of submission of addl. statutory forms along with form OTS-1	
C. Balance A.D. (A-B)	
D. Less waiver (pl. refer to table reg. waiver)	
E. Determined tax (C-D)	
F. Less tax paid	
G. Balance (E-F)	NIL

Excise and Taxation
Officer, Ward__

District _____

A. VENU PRASAD,
Additional Chief Secretary Taxation to
Government of Punjab,
Department of Excise and Taxation.